



**In the Matter of Rayanne Regmund, et al. v. Talisman Energy USA,
Inc., et al., Case No. 4:16-cv-02960, United States District Court,
Southern District of Texas, Houston Division**

August 16, 2018

Prepared by:

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John C. Tysseling, Ph.D.
EXPERT REPORT

In the matter of
Rayanne Regmund, et al. v. Talisman Energy USA, Inc., et al.;
Case No. 4:16-cv-02960, United States District Court, Southern
District of Texas, Houston Division

August 16, 2018

Introduction and Statement of Qualifications

1. My name is John C. Tysseling, Ph.D. I have been retained as an expert in the subject matter of this action by the attorneys representing Putative Class Representatives Carol and Michael Newberry, Plaintiffs in this proceeding.

2. I am an economist with broad experience in energy markets, with particular focus on the oil and natural gas industry. In the past thirty years I have provided expert services relating to the marketing and valuation of energy commodities, and I have extensive experience with analyses of the production and marketing of oil and natural gas, commercial transactions of marketable energy products and petroleum commodities. I have offered expert opinions in numerous state and federal jurisdictions relating to the production, processing, valuation, and marketing of petroleum products, and have extensive experience in the development and utilization of production and accounting systems utilized in by the oil and natural gas industry. I have been engaged in numerous litigated economic damage, royalty

and tax actions, analyzing and opining as to the value of petroleum products in both competitive marketing and non-arm's length transactions. In these matters I have extensively reviewed and analyzed business organizations, assessed the economic value of contract obligations and evaluated specific transactions relied upon by market participants. My opinions are based on my professional experience and background, including the application of information systems for the reporting of volumes and values obtained from the production and marketing of petroleum under the contracts terms and market transactions associated with the claims in this matter. My curriculum vitae is attached hereto as Exhibit "A."

3. I am a Consulting Director with Moss Adams LLP, and my business address is Two Park Square, 6565 Americas Parkway NE, Suite 600, Albuquerque, New Mexico 87110. I am being compensated by the Plaintiffs at a rate of \$400.00 per hour and at a rate of \$525.00 for any live testimony in hearings or depositions, plus expenses.

4. Prior to joining Moss Adams, I was employed as the Chief Economist for the New Mexico State Taxation and Revenue Department. In the two decades prior to that engagement, I founded and led E3c, Inc. (d/b/a Energy, Economic and Environmental Consultants) an economic consulting firm. I also served for more than seven years with the New Mexico State Land Office, which notably included analyses and testimony on the restructuring of interstate energy commodity markets, leasing and enforcement of economic obligations under lease contracts, and responsibility for the development of the production, royalty and tax reporting and accounting

systems utilized by the State of New Mexico since 1992. I have extensive experience and knowledge relating to natural resource market analyses, government policies related to energy use and development incentives — with particular emphasis on development of petroleum and alternative fuel market transactions.

5. In this case I have reviewed many discovery documents that are listed on Exhibit "B" (attached) and have participated in several conversations with Plaintiffs' counsel.

Summary of Expert Opinions

6. In summary, the opinions that I express herein address:

(a) The assertion of an assumed 10% to 30% condensate shrinkage factor in the calculation of the Defendant's royalty obligations, that is not based on actual production saved and sold, must be reversed and restated to meet the economic substance of the royalty obligations owed putative class members;

(b) The Defendant's SAP PRA production and revenue accounting software systems are capable of processing adjustments, and the required reversing entries and modified royalty payments can be implemented through the Defendant's royalty payment systems;

(c) The Defendant's SAP PRA production and revenue accounting software systems are flexible, and can reverse the Defendant's 10% to 30%

condensate shrinkage factor for putative class members with relative ease and without unduly burdening Defendant; and

(d) Any revised deduction for shrinkage of condensate produced from properties for which the Defendant has royalty payment obligations must be supported by factual reports of the actual shrinkage that occurs in the production and marketing of condensate.

Statement of Economic Issues and Bases for Opinions

7. Common to virtually all oil and natural gas production and revenue accounting systems is a recognized requirement that the volumes and values reported in those systems are *routinely* subject to amendments and modifications. These requirements for amended accounting adjustments arise from a variety of sources, including ordinary adjustments in the reporting and allocation of produced volumes by production operators at the wellhead, adjusted reporting and allocation of product volumes received into and delivered from field services facilities (e.g., gathering, compression, purification, treating, product separation/stabilization, etc.), and amended reporting of the final disposition of products. Also, routinely required are amendments to these accounting obligations related to production valuation issues associated with field service cost allocations, valuation and allocation of specific products, and interpretations of contractual terms among the interest owners in production (e.g., production unit boundaries). The origins of the required

accounting adjustments can be simple reconciliations of data (e.g., revised product allocations), or originate in discovery of erroneous information entered into the analytical systems (e.g., percentage property interests). The adjustments routinely apply to reports previously provided to production interest owners and may date to production periods months or years prior to the adjusting entries. Importantly, modern production and revenue accounting systems are designed and deployed with these ongoing amended reporting requirements explicitly designed into the systems' functionality to correctly state economic obligations to the production interests in a property.

8. The SAP PRA accounting systems relied on by the Defendant provides robust capabilities to address the routine and non-routine (*ad hoc*) amendments of reported data and economic values. In my experience, these SAP PRA systems have been developed and are designed to anticipate that adjustments may arise from both routine and unexpected origins, and these systems provide the flexibility to address the functional requirements of such circumstances (e.g., unpopulated and unutilized data fields which can be adapted and utilized to address future circumstances). A system flow diagram downloaded from the SAP website¹

¹ "What PRA Stands For...!!!", <https://blogs.sap.com/2014/09/05/what-pra-stands-for/> [accessed August 8, 2018]

illustrates the internal structure of these data processing and accounting software systems.

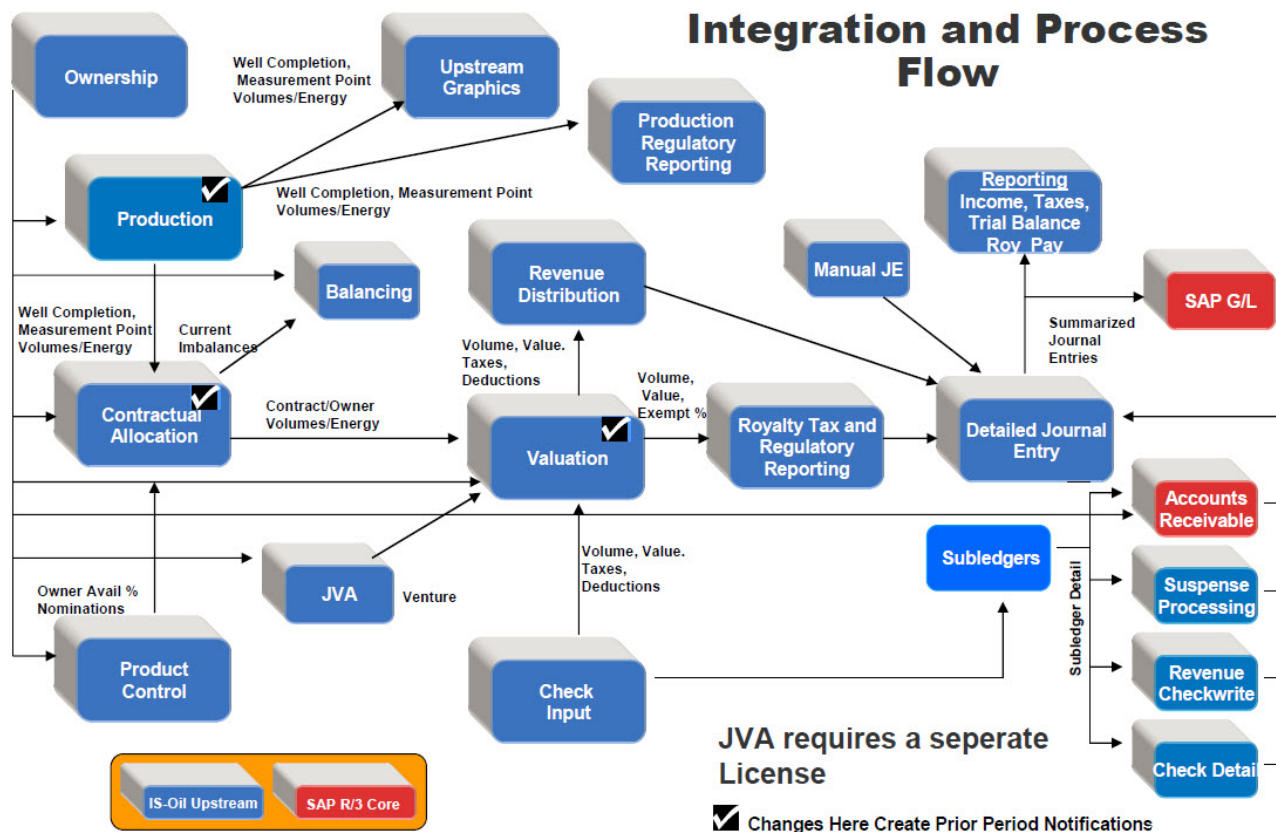


Figure 1: SAP PRA Integration and Process Flow

9. The production and revenue processing systems utilized by the Defendant are also acknowledged by the Company witnesses to provide the capabilities required to adjust the volume of condensate shrinkage.² The recovered, marketable volume of condensate is routinely measured and reported at the point of

² See, for example, "Oral Deposition of Corinne Bugamelli," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, December 1, 2017. p. 102.

sale to third parties. If that information is controlled by a third party (e.g., a downstream field services provider), contractual obligations routinely require accounting and reporting of recovered and marketed condensate volumes to upstream parties.³

10. Similarly, oil and natural gas leases obligate the lessee to accurately report production volume and value to royalty owners (e.g., lessors) pursuant to explicit contractual obligations. The economic relationship between lessor (as a passive owner's interest) and the lessee (as either operator or working interest owner in a property) is built on the obligation to correctly capture and report production volume and value information. The lessor does not direct how the lessee accomplishes this task but is entitled (under its lease contract) to be provided an accurate accounting of the lessor's interest in the resources produced from the mineral property.

11. The members of the defined class in this matter share a common economic circumstance — the asserted claim of a systematic under-reporting of condensate produced and marketed from their royalty interests in the lease production. The economic obligation of the lessee is to accurately report and pay royalties on the volumes of all products saved and sold from the lease. It is asserted that, with respect to the volumes (and corresponding value) of condensate reported to royalty owners' interests, the Defendant failed to fulfill this obligation, and instead adopted an *assumed* 10% to 30% volume deduction characterized as “shrinkage” of

³ Unless reporting of such products is expressly excluded pursuant to contract terms.

condensate volumes produced from each producing property. If the asserted claims are proven, the accounting systems relied on by the Defendant have incorrectly paid the class of royalty owners defined in the matter.

12. The Defendant relies on data systems that are capable of stating amended volumes and values related to the royalty owners' economic interests in production. The Defendant has the economic obligation to royalty owners to properly report the volume and value of production, and failure to do so violates the economic terms of the contract with lessees of the property owners' royalty interests. Based on my professional experience and knowledge, it is my opinion that the Defendant has the ability to amend the putative class royalty owners' payments to provide an economic value that fulfills the lease royalty obligations to each and every putative class royalty owner utilizing the production and accounting systems which they control (or direct).

13. It is also clear that Judge Ellison understands these issues. Quoting from the Class Certification Hearing:⁴

THE COURT: I mean, I know a little bit about oilfield accounting and a lot about the computerized nature of accounting nowadays. I would think that to the extent you apply the shrinkage factor of 10, 20, or 30 percent, you could take that shrinkage factor out, plug in the right number, and you would produce a different result in meaningful detail for all the leases. You just change up one variable, and the computer would do the rest.

MR. THERIOT: You could compute it in a single application, but you still have to determine what the input is. You have to make a legal and factual determination.

THE COURT: But I'm saying we already know what you used for that.

⁴ Transcript of Class Certification Hearing, *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, April 9, 2018, page 72, line 25 through page 74, line 7.

MR. THERIOT: Right.

THE COURT: And you adjust it by what we say the correct shrinkage factor should have been, hit the button, and you have it. The computer does the rest.

MR. THERIOT: If we assume every well, every lease, every facility, has the same correct shrinkage factor, but all of the evidence in the record shows that clearly is not the case.

THE COURT: Whoa, whoa. But the idea of a single correct shrinkage factor was that of your client. You're the one who decided a single correct shrinkage factor could be used.

MR. THERIOT: Only –

THE COURT: I'm just saying let's assume it should be another number. Then I don't know why you couldn't apply it to all the leases that you originally applied the wrong number to, the right number.

MR. THERIOT: Well, for example, the estimate used on here was an estimate until the right numbers were collected.

14. Depending on the requirements imposed by this Court, the Defendant's efforts required to reverse and restate royalty obligations could be accomplished consistent with the amended reporting capabilities of their data systems. The required effort depends on the specific basis which the Court determines is necessary to correct the asserted erroneous condensate shrinkage deduction and could range from relative nominal accounting adjustments to more substantial restatement of production and valuation information.

15. It is my understanding that significant additional materials and documents have been provided by the Defendant in this matter but have not been presented to the Ferguson Law Firm's attorneys and are not currently available for my review. To the extent that such additional materials have import in the analyses discussed here, this additional information could impact my opinions. My opinions are based on the materials I have had opportunity to review (see Exhibit "B").

Summary and Conclusions

16. The Defendant has robust production and revenue accounting systems which they rely upon to pay the royalty obligations owed to the putative class members. These production and revenue accounting systems routinely control the adjustment of royalty owner production and payment records as additional information bearing on the Defendant's royalty obligations are obtained. The processing of these prior period adjustments may relate to extended periods of time following the original reports and payments provided to royalty owners.

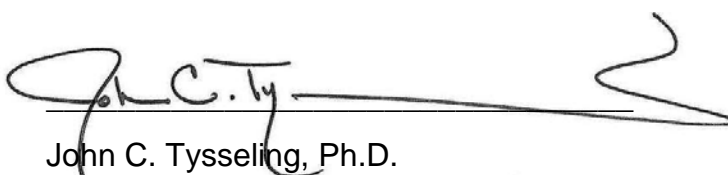
17. The economic terms of the agreements between the putative class royalty owners and the Defendant in this case obligate the lessee-Defendant to pay royalty on the basis of the production saved and sold from each leased property. The reporting of those economic obligations is a necessary and required performance obligation under the lease contract and includes an obligation to amend prior reports to correct any incorrectly stated volume or valuation information.

18. The production and accounting systems utilized by the Defendant provide a substantial capability to restate royalty obligations to the putative class and would allow Defendant to adjust the reported royalties to every member of the putative class damaged by the asserted improper reporting of its royalty obligations. The Defendant's SAP PRA production and revenue software accounting systems are flexible, and can reverse the Defendant's 10% to 30% condensate shrinkage

factor for putative class members with relative ease and without unduly burdening Defendant.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 16th day of August, 2018.

A handwritten signature in black ink, appearing to read "John C. Tysseling", is written over a horizontal line. The signature is stylized with a large initial "J" and a long, sweeping horizontal stroke that ends in a small upward flick.

John C. Tysseling, Ph.D.

Exhibit A: Curriculum Vitae

JOHN C. TYSELING, Ph.D.

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EMPLOYMENT HISTORY:

2013-present **Consulting Director, Moss Adams LLP**
Albuquerque, New Mexico

Moss Adams offers diverse professional services, with the firm's practice comprising one of the nation's largest accounting and business consulting firms. Consulting services are focused on analysis of economic value, strategic capital investment, market regulation, tax policy, litigation strategies, regulated utility services and a variety of energy and natural resource issues. Offering expertise in broad array of economic market and natural resource analyses, including strategic planning analysis, economic performance assessment, transfer pricing, and market valuation with particular focus on electricity, natural gas, natural gas liquids, oil, coal, renewable energy, air quality emissions compliance strategies, and energy information systems. Extensive litigation support and analysis services are provided, including recognized expert witness testimony on issues relating to market competition, economic damages, economic valuation, natural gas and electric market regulation, utility rates, renewable energy resources, lease and sales contracts, water resource issues, and other natural resource policy issues. Acknowledged leadership in design and deploying information systems applications in natural resource management, market monitoring, royalty/tax systems, energy performance and management, and life-cycle analyses of capital investment and business planning to both public and private clients.

2012-2013 **Chief Economist — Tax Analysis, Research and Statistics Division**
Office of the Secretary, Taxation and Revenue Department State of New Mexico,
Santa Fe, New Mexico

Direction of research, forecasting, and analyses of New Mexico state government's revenues (nearly \$6.0 billion in FY2014), with responsibilities for analyses of all tax programs including gross receipts, compensating, corporate income, personal income, severance, motor vehicle, fuel and other taxes administered by the state. Leadership in multi-agency efforts providing consensus forecasting of state general fund and other revenue funds relying on comprehensive econometric modeling and complex statistical methodologies. Primary role in developing analyses of state tax expenditures, including estimation of tax base and economic impacts of various exemptions, credits and deductions allowed pursuant to statutory and agency regulatory policies. Mentoring, supervision and direction of staff economic analysts, with responsibility for coordination of state tax policy investigations across various revenue divisions of department and other state agencies. Duties include ad hoc investigations and analysis for Office of the Governor and other executive agencies, as well as coordination of executive agencies analyses of tax policy and revenue forecasting with legislative entities.

1992-2013 **President, Energy, Economic and Environmental Consultants**
(A Division of E3c, Inc.) Albuquerque, New Mexico

Association of consulting professionals focused on analysis of energy and environmental resource market issues. Expertise in broad array of economic market and natural resource analyses, including capital investment strategies, economic performance, and market valuation with particular focus on natural gas, natural gas liquids, oil, coal, renewable energy, air quality emissions compliance strategies, and energy information systems. Expert witness services provided on issues relating to market competition, economic damages, economic resource valuation, natural gas and electric market regulation, utility rates, renewable energy resources, lease and sales contracts, water resource issues, and other natural resource policy issues. Emphasis on integration of natural resource market information systems applications, and life-cycle analyses of capital investment and business planning.

1985-1992**Director, Economic, Statistical & Policy Analysis Division**

New Mexico State Land Office, State of New Mexico, Santa Fe, New Mexico

Direction of research, resource management and policy analyses pertaining to diverse economic values of the natural resource attributes of New Mexico state trust lands encompassing approximately nine million surface acres and thirteen million mineral rights acres. Supervisor of staff statistical and economic analysts engaged in natural resource management and leasing. Specific natural resource issues addressed:

Natural Gas — Interstate natural gas pipeline tariffs, international gas resource/transportation competition, competitive access to domestic natural gas markets, pipeline service comparability, natural gas transportation agreements, natural gas sales contracts, unconventional gas resource valuation/production incentives, natural gas processing plants and processing agreements, natural gas pricing issues, Clean Air Act and alternative fuel opportunities for natural gas resources.

Oil — Interstate oil pipeline regulations and tariffs, market pricing and valuation issues, secondary and tertiary recovery techniques and incentives, international and domestic oil pricing issues, and oil lease property reclamation.

Coal — Coal resource valuation, coal lease policy, coal market competition, transportation and lease development constraints.

Water — Regional water resource planning, water rights issues, resource development policy, competitive market valuation, water easement contract negotiations and export application litigation strategy.

Wilderness Land Policy — Inventory of wilderness land values and land exchange policy analysis.

Surface Resources — Establishment of grazing fees, exchange valuation, environmental damage remediation, and recreational/hunting access.

Responsibilities include various economic, administrative and management issues relating royalty valuation policy, mineral audit management and strategy, natural resource market evaluations, lease term extension policy, revenue, employment/wages and fiscal policy management. Procurement manager, lead negotiator, management team and contract administration responsibilities for multi-agency oil and natural gas database design and development project (\$13 million contract, thirty-month project).

1979-1985**Economist**, Bureau of Business and Economic Research, University of New Mexico, Albuquerque, New Mexico

Direction and participation in numerous multi-disciplinary and analytical research projects. Topics investigated included: water rights markets and water resources planning; coal resources; employment, wage, construction and mining forecasting (by sector); general economic activities and conditions in New Mexico. Responsibilities include: research design, supervision, scheduling, budgeting, field interviews, computer modeling, writing and editing final reports of all research activities. Several private consulting engagements also taken, and courses taught as guest lecturer in both Economics Department and Law School during this period.

1977-1979**Graduate Research Assistant**, Department of Economics, University of New Mexico, Albuquerque, New Mexico

Responsible for multi-disciplinary research activities, draft and final report preparation, coordination of research activities among differing groups of researchers, and substitute teaching of economics courses. Research topics included water resources, recreation demand analysis, and the wrecker industry in New Mexico.

EDUCATION:

Ph.D., University of New Mexico, Department of Economics, 1986. Major Fields: Applied Natural Resource Economics and Natural Resources Law.

M.A., University of New Mexico, Department of Economics, 1979.

B.A., University of New Mexico, 1978. Majors: Economics and Philosophy.

EXPERT TESTIMONY:

Recognized expert testimony and commentary before United States District Courts, New Mexico State District Courts, Texas State District Courts, Colorado State District Courts, Oklahoma State District Courts, Federal Energy Regulatory Commission, U.S. Department of Energy, California Public Utilities Commission, California Energy Commission, Colorado Public Utility Commission, Mississippi Public Service Commission, Public Utilities Commission of Nevada, New Mexico Public Regulation Commission, New Mexico State Engineer, and the New Mexico Legislature relating to market structure and competition issues, economic damages, energy commodities market valuation, public utility rate regulation, renewable energy resource development, energy contract issues, natural resource royalty valuation and taxation, natural gas gathering and processing facilities, natural gas pipeline capacity brokering, energy transportation and distribution services, mineral development, utility service comparability issues, regulated asset gain allocation and distribution, energy utility procurement and planning issues, water resource management policy and public welfare issues in water right applications.

OPGR COMMODITIES, LLC AND HK PETROLEUM LTD.

In the matter of OPGR Commodities, LLC and HK Petroleum Ltd. v. Jacob Kingston; Isaiah Kingston; United Fuel Supply, LLC; and Washakie Renewable Energy, LLC, In the District Court of Harris County, Texas, 55th Judicial District, Cause No. 2017-29176: Expert Report, August 13, 2018.

BOARD OF COMMISSIONERS FOR EUREKA COUNTY, NEVADA

In the matter of Protested Applications 85575, et al. Filed to Appropriate the Underground Waters of Kobeh Valley and Diamond Valley Hydrographic Basins, Eureka County, Nevada, Pending in the Office of the State Engineer of the State of Nevada: Expert Report, August 1, 2018.

PATTERN RENEWABLES DEVELOPMENT COMPANY 2 LLC

In the matter of The Corona Wind Companies' John Application for Location Site Approval of the Corona Wind Projects, the Corona Gen-Tie System and Request for Right-of-Way Determination in Lincoln, Torrance and Guadalupe Counties, Pursuant to the Public Utility Act, NMSA § 62-9-3, Case No. 18-00065-UT, New Mexico Public Regulation Commission: Testimony, March 27, 2018.

WILLIAM LYON HOMES, INC.

In the matter of the Application of Great Basin Water Company for authority to adjust its annual revenue requirement for water and sewer service rates charged to all classes of customers in the Pahrump Division, and for other relief properly related thereto, PUCN Docket No. 16-12037, Public Utilities Commission of Nevada: Testimony, August 10, 2017.

SOUTHERN CROSS TRANSMISSION LLC

In the matter of Southern Cross Transmission, LLC Petition for a Certificate of Public Convenience and Necessity for the Proposed Southern Cross Transmission Project, MPSC Docket No. 17-UA-079, Mississippi Public Service Commission: Testimony, April 17, 2017.

ALAN MARBAKER, ET AL. (CLASS ACTION)

In the matter of Cheryl B. Canfield, et al. v. Statoil USA Onshore Properties, Inc., et al., “Declaration of John C. Tysseling, Ph.D.” (entered on behalf of “Original Plaintiffs” Alan Marbaker, Frank Holdren and Jerry Cavalier), United States District Court for the Middle District of Pennsylvania Scranton, Pennsylvania, Civil Action No. 3:16-CV-00085-MEM: Declaration, April 10, 2018.

In the matter of Alan Marbaker, et al. v. Statoil USA Onshore Properties, Inc., et al., Class in Arbitration, Scranton, Pennsylvania: Report, April 12, 2016 (Confidential): Report, March 7, 2016 (Confidential).

PATTERN RENEWABLES DEVELOPMENT COMPANY LLC

In the matter of Grady Wind Energy Center, LLC Application for the Location of the Grady Project in Township 6N, Range 35E, Township 7N, Range 34E, and Township 8N, Range 35E., Pursuant to the Public Utility Act, NMSA § 62-9-3, Case No. 15-00373-UT, New Mexico Public Regulation Commission: Testimony, December 16, 2015.

TRI-STATE GENERATION AND TRANSMISSION ASSOCIATION, INC.

In the matter of La Plata Electric Association, Inc., et al. v. Tri-State Generation & Transmission Association, Inc., Docket No. 13F-0145E, Colorado Public Utilities Commission: Testimony, September 10, 2014.

SUNRIVER OWNERS’ ASSOCIATION

In the matter of Sunriver Water LLC Request for Revision of its Water Service Rates, Docket No. UW 160, Oregon Public Utilities Commission: Report, July 28, 2014; Report, May 6, 2014.

STEVEN J. ABRAHAM, ET AL. (CLASS ACTION)

In the matter of Steven J. Abraham, et al. v. WPX Energy Production, LLC., et al., Case No. 12-CV-00917-JB-ACT, U.S. District Court for the State of New Mexico: Testimony, March 14, 2014; Deposition, February 26, 2014; Report, February 14, 2014, Report, October 7, 2013.

LOS ALAMOS NATIONAL SECURITY, LLC

In the matter of Marlayne Mahar v. Los Alamos National Security, LLC, Randy Fraser, and Joel Williams, Cause No. D101-CV-2010-00536, First Judicial District, County of Santa Fe, State of New Mexico: Rebuttal Expert Report, April 6, 2012; Testimony, February 14, 2013.

In the matter of Melissa Lucero v. Los Alamos National Security, LLC, Cause No. D132-CV-2010-00061, First Judicial District, County of Santa Fe, State of New Mexico: Report, May 16, 2011.

VIRIDITY ENERGY, INC.

In the matter of the Demand Response Compensation in Organized Wholesale Energy Markets, Federal Energy Regulatory Commission, Docket Number RM10-17-000: Affidavit, June 16, 2010.

ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY

In the matter of Public Service Company of New Mexico’s Revised Renewable Energy Portfolio Procurement Plan for 2011, New Mexico Public Regulation Commission Case Number 10-00373-UT: Testimony, March 25, 2011.

In the matter of the Renewables Stipulation and Public Service Company of New Mexico’s Revised 2010 Renewable Energy Portfolio Procurement Plan, New Mexico Public Regulation Commission Case Number 10-00037-UT: Testimony, April 27, 2010, May 11, 2010, May 20-21, 2010.

SAN JUAN BASIN ROYALTY TRUST

In the matter of San Juan Basin Royalty Trust v. Burlington Resources Oil & Gas Company, L.P., Case No. D-1329-CV-2008-00751, Thirteenth Judicial District, County of Sandoval, State of New Mexico: Report, July 14, 2009; Affidavit, March 18, 2010; Deposition April 20, 2010.

THE BOARD OF REGENTS OF THE UNIVERSITY OF NEW MEXICO

In the matter of a Rulemaking to Revise NMPRC Rule 17.7.2 NMAC to Implement the Efficient Use of Energy Act, New Mexico Public Regulation Commission Case Number 08-00024-UT: Report, July 31, 2009; Testimony, June 28, 2009; Affidavit, May 11, 2009, April 13, 2009.

In the matter of the Application of Public Service Company of New Mexico for a Revision of its Retail Electric Rates Pursuant to Advice Notice No. 352, New Mexico Public Regulation Commission Case Number 08-00273-UT: Testimony, April 9, 2009, March 16, 2009.

In the matter of the Joint Motion of Public Service Company of New Mexico and International Brotherhood of Electrical Workers for Implementation of Emergency Fuel and Purchase Power Adjustment Clause, New Mexico Public Regulation Commission Case Number 08-00092-UT: Testimony, May 17, 2008, May 9, 2008.

In the matter of the Application of Public Service Company of New Mexico for a Revision to its Retail Electric Rates Pursuant to Advice Notice No. 334, New Mexico Public Regulation Commission Case Number 07-00077-UT: Testimony, December 17, 2007, November 19, 2007, October 22, 2007.

In the matter of the Application of Public Service Company of New Mexico for Approval of Electric Energy Efficiency and Load Management Programs and Program Cost Tariff Riders Pursuant to the New Mexico Public Utility and Efficient Use of Energy Acts, New Mexico Public Regulation Commission Case Number 07-00053-UT: Testimony, May 25, 2007.

In the matter of the Commission's Investigation of the Rates for Gas Service of Public Service Company of New Mexico, New Mexico Public Regulation Commission Case Number 03-00017-UT: Testimony, May 23, 2003.

In the matter of the Commission's Investigation of the Rates for Electric Service of Public Service Company of New Mexico, New Mexico Public Regulation Commission Case Number 2761: Testimony, June 11, 1999, May 6, 1998, April 30, 1998, April 6, 1998.

In the matter of the Commission's Investigation of the Rates for Gas Service of PNM Gas Services, a Division of Public Service Company of New Mexico, New Mexico Public Utilities Commission Case Number 2762: Testimony, February 13, 1998.

In the matter of the Petition of PNM Gas Services, a Division of Public Service Company of New Mexico, for a Revision to its Rates, Rules, Forms and Charges Pursuant to Advice Notices Nos. 592, 593, and 594, New Mexico Public Utilities Commission Case Number 2662: Testimony, February 23, 1996, January 16, 1996.

UNITED STATES DEPARTMENT OF JUSTICE, CIVIL FRAUD DIVISION, ON BEHALF OF THE UNITED STATES DEPARTMENT OF INTERIOR, MINERALS MANAGEMENT SERVICE

In the matter of United States of America ex rel. Harrold E. (Gene) Wright v. Chevron U.S.A., Inc. et al., Civil Action No. 5:03 CV264, United States District Court for the Eastern District of Texas, Texarkana Division: Deposition, March 12-13, 2008; Report, May 1, 2008, April 25, 2008, March 10, 2008, December 7, 2007.

TAXATION AND REVENUE DEPARTMENT, STATE OF NEW MEXICO

In the matter of The Consolidated Protests of Lea Power Partners LLC to State Assessed Property Tax Bureau Notices of Property Value for 2012, 2013, 2014, 2015 and 2016, before the Administrative Hearing Office, State of New Mexico: Testimony, June 21-22, 2017; Deposition May 18, 2017; Report, May 18, 2017.



Consensus Forecast of New Mexico General Fund Revenues, presented to the New Mexico Legislature; Testimony before the Legislative Finance Committee, August 22, 2012, December 3, 2012; Testimony before the Revenue Stabilization and Tax Policy Committee, August 30, 2012, December 10, 2012.

In the matter of Ute Mountain Ute Tribe v. Goodwin (New Mexico Taxation and Revenue Department), Case No. 07-CV-00772, United States District Court for the District of New Mexico: Testimony, May 8, 2009; Deposition, October 8, 2008; Report, August 20, 2008.

In the matter of Hess Corporation v. New Mexico Taxation and Revenue Department, Cause No. D-0101-CV-2006-01293, First Judicial District, County of Santa Fe, State of New Mexico: Testimony, December 19, 2007.

In the matter of BP America Production Company v. New Mexico Taxation and Revenue Department, Cause No. D-0101-CV-2006-01082, and Hess Corporation v. New Mexico Taxation and Revenue Department, Cause No. D-0101-CV-2006-01293, First Judicial District, County of Santa Fe, State of New Mexico, Deposition, November 28, 2007.

In the matter of BP America Production Company v. State of New Mexico ex rel. Department of Taxation and Revenue, Cause No. D-0101-CV-2003-01309, First Judicial District, County of Santa Fe, State of New Mexico: Deposition, November 28, 2007; Affidavit, January 5, 2004.

In the Matter of Tenneco, Inc., I.D. No. 02-113074-001, Assessment No. 1325721, Before the Hearing Officer of the Taxation and Revenue Department, State of New Mexico: Report, June 22, 1992.

BOLACK MINERALS COMPANY

In the matter of Bolack Minerals Company v. Burlington Resources Oil and Gas Company, et al., Cause No. CV-97-96-1, Eleventh Judicial District, County of San Juan, State of New Mexico: Report, December 11, 2006.

JOE R. VASQUEZ, ET AL., (CLASS ACTION)

In the matter of Joe R. Vasquez, et al., v. Republic Waste Industries, Inc., et al., Cause No. C-5798-99-B, District Court of Hidalgo County, Texas, 93rd Judicial District: Report, October 23, 2006.

J.C. DOBBINS, ET AL. (CLASS ACTION)

In the matter of J.C. Dobbins, et al. v. Mobil Oil Corporation, et al., Case No. CJ-2001-53, District Court of Custer County, Oklahoma: Testimony, May 1, 2008; Deposition, March 26, 2008; Report, July 15, 2005, August 31, 2004.

JACK HOLMAN AND DOROTHY HOLMAN, ET AL. (CLASS ACTION)

In the matter of Jack Holman and Dorothy Holman, et al. v. Patina Oil & Gas Corporation., Case No. 03 CV 9, District Court of Weld County, Colorado: Affidavit, May 16, 2005, May 13, 2004.

F.T. BARR

In the matter of F.T. Barr v. CMS Energy Corp., et al., Cause No. 2001-61529, 333rd District Court of Harris County, Texas: Deposition, March 11, 2004; Report, January 30, 2004.

VILLAGE OF CORRALES, NEW MEXICO

In the matter of Application of the City of Rio Rancho for Permit to Appropriate Water and Drill New Wells, RG-6745 through RG-6745-S-34, Before the New Mexico State Engineer: Testimony, January 17, 2001; Report, June 12, 2000.

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RUTTER & WILBANKS CORPORATION, ET AL. (CLASS ACTION)

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FUNDED RESEARCH: (Selected Projects)

“The University of New Mexico’s Renewable Energy Plan (through 2030),” funded by Lobo Energy, Inc., 2009 – 2010.

“Investigations of the economic damages relating to the Federal royalty payments on natural gas production by Mobil Oil, Inc., et al.,” funded by and performed on behalf of the United States Department of Justice, Civil Fraud Division, *qui tam* investigations *In the matter of United States of America ex rel. Harrold E. (Gene) Wright v. Chevron U.S.A., Inc. et al.*, Civil Action No. 5:03 CV-264, United States District Court for the Eastern District of Texas, Texarkana Division; 1999 – 2009.

“Investigations of the economic damages relating to the Federal royalty payments on natural gas production by Burlington Resources, Inc., et al.,” funded by and performed on behalf of the United States Department of Justice, Civil Fraud Division, *qui tam* investigations *In the matter of United States of America ex rel. Harrold (Gene) Wright v. AGIP Petroleum co., et al.*, Case No. 5:03-CV-264-DF, United States District Court, Eastern District of Texas, Texarkana Division; 1999 – 2008.

“Investigations of the economic damages relating to the Federal royalty payments on natural gas production by Non-Intervened Defendants (including Amoco, Conoco, Enron, Exxon, Fina, Phillips, Shell and Unocal),” funded by and performed on behalf of the United States Department of Justice, Civil Fraud Division, *qui tam* investigations *In the matter of United States of America ex rel. Harrold (Gene) Wright v. AGIP Petroleum co., et al.*, Case No. 5:03-CV-264-DF, United States District Court, Eastern District of Texas, Texarkana Division; 1999 – 2007.

“University of Alaska Fairbanks Utility Development Plan Report,” funded by the University of Alaska Fairbanks; 2005 – 2006.

“Three Rivers Biofuels LLC Biodiesel Plant Economic Feasibility Analysis,” funded by Three Rivers Biofuels, L.L.C., 2004 – 2006.

“The University of New Mexico Forty Year Water Plan and Water Conservation Plan,” funded by the University of New Mexico, 2004 – 2006.

“Investigation of Peoples Gas Company Tax Liability to the City of Chicago,” funded by the Fleming & Associates, L.L.C. (Houston, Texas), on behalf of the City of Chicago, Illinois. (CONFIDENTIAL).

“North Campus Utility Planning Project, University of New Mexico and Lobo Energy, Inc.,” funded by Lobo Energy, Inc.

“Economic Impact Analysis of the LES Uranium Enrichment Facility on Lea County and Surrounding Area,” funded by Louisiana Energy Services. (CONFIDENTIAL).

“Economic Analysis of Energy Utilities Facilities Alternatives for Santa Fe Indian School,” funded by the Santa Fe Indian School.

“Utility Systems Business Plan, University of New Mexico and Lobo Energy, Inc.,” funded by Lobo Energy, Inc.

“The Pennsylvania State University Energy Systems Opportunity Assessment and Strategic Energy Plan,” funded by The Pennsylvania State University.

"University of New Mexico Comprehensive, Integrated Metering and Monitoring System Request for Proposal Technical Specifications Project", sponsored by APPA: The Association of Higher Education Facilities Officers, through funding provided by a grant from the U.S. Department of Energy, Rebuild America Program.

"APPA: The Association of Higher Education Facilities Officers' Opportunity Assessment Workshop," a series of six workshops presented in Princeton, NJ, Wilmington, NC, Boise, ID, Champaign, IL, Salt Lake City, UT and Dallas, TX, October 9 through November 1, 1996, funded by the U.S. Department of Energy, the Electric Power Research Institute and other corporate sponsors.

"Opportunity Assessment," funded by the University of Maryland, College Park.

"Projection of Water Demands in New Mexico Counties and River Basins," funded by the New Mexico State Engineer's Office.

"Projections of Water Availability in the Gila/San Francisco and Lower Rio Grande Surface Water Basins to the Year 2010," funded by New Mexico Water Resources Research Institute.

"Projections of Water Availability in the AWR and Pecos River Basins of New Mexico to the Year 2005," funded by New Mexico Water Resources Research Institute and U.S. Department of Interior.

"An Assessment of the Economic Impacts of Alternative Resolutions of Pueblo Indian Water Right Claims in the Rio Grande Basin," for New Mexico Water Resource Research Institute and funded by Office of Water Research and Technology, U.S. Department of Interior.

"Water Reallocation, Market Proficiency and Conflicting Social Values," for the Division of Policy Research and Analysis, National Science Foundation, through John Muir Institute, Napa, California.

"Case Studies of Development of New Mexico Waste Resource Institutions: The Middle Rio Grande Conservancy District and Urban Water Pricing," funded by New Mexico Water Resources Research Institute.

"AGUA (Albuquerque Greater Urban Area) Financial Analysis," funded by U.S. Army Corps of Engineers, Albuquerque District.

"Public Law 92-500 and Alternative Treatments of Wastewater Effluents in Albuquerque," funded by New Mexico Water Resources Research Institute.

PROFESSIONAL MEMBERSHIPS:

AMERICAN ECONOMIC ASSOCIATION
INTERNATIONAL ASSOCIATION FOR ENERGY ECONOMICS
ROCKY MOUNTAIN MINERAL LAW FOUNDATION
NEW MEXICO OIL AND GAS ASSOCIATION
APPA: LEADERSHIP IN EDUCATIONAL FACILITIES
NEW MEXICO WATER RESOURCES RESEARCH INSTITUTE, ANNUAL MEETING STEERING COMMITTEE

PROFESSIONAL AWARDS, RECOGNITION AND APPOINTMENTS:

CHAIRMAN, TAX POLICY COMMITTEE, New Mexico Association of Commerce and Industry, 2015-2017.

MEMBER, United States Extractive Industries Transparency Initiative Advisory Committee, 2012-2013.

ALUMNUS OF THE YEAR, Department of Economics, University of New Mexico, May 2012.

“PROJECT OF THE YEAR,” *EnergyUserNews*, for the University of New Mexico Campus-Wide Physical Plant Department Utility Projects, October 2004.

Exhibit B: Sources Relied Upon for Expert Report

1. Transcript of Class Certification Hearing, *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, April 9, 2018.
2. “Oral Deposition of Corinne Bugamelli,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, December 1, 2017.
3. What PRA Stands For...!!!”, <https://blogs.sap.com/2014/09/05/what-pra-stands-for/> [accessed August 8, 2018].
4. “First Amended Complaint — Class Action,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Western District of Pennsylvania, Case No. 4:16-CV-02960, April 24, 2018.
5. Motion of Plaintiffs’ Michael NewBerry and Carol Newberry to Substitute Counsel,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, April 27, 2018.
6. “Declaration of Mr. Peter D. Huddleston, P.E.,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, May 8, 2018.
7. “Supplemental Declaration of David Bryan Lerman,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, May 23, 2018.
8. “Amended Supplemental Declaration of David Bryan Lerman,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, May 29, 2018.
9. Supplemental Declaration of Wayman T. Gore, Jr., P.E.,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, May 23, 2018.
10. “Defendant’s Supplemental Brief in Opposition to Motion for Class Certification,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, June 4, 2018.
11. “Plaintiffs’ Response to Talisman’s Supplemental Brief in Opposition to Motion for Class Certification,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, June 5, 2018.
12. “Motion of Plaintiffs Michael Newberry and Carol Newberry to Designate Additional Expert in Support of Class Certifications,” *In the matter of Rayanne Regmund, et al. v. Talisman Energy*

USA, Inc., United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, June 8, 2018.

13. "Oral Deposition of Colin Guze," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, November 13, 2017.
14. "Oral Deposition of Devery Neumann," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, January 30, 2018.
15. "Oral Deposition of Larry Joseph," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, January 30, 2018.
16. "Oral Deposition of Nishal Cooray," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, November 15, 2017.
17. "Oral Deposition of Irfan Ali," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, November 14, 2017.
18. "Plaintiffs' Designation of Expert Witness(es)," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, May 23, 2018.
19. "Defendant Repsol Oil & Gas USA, LLC Answers to Plaintiffs' First Amended Class Action Complaint," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, May 24, 2018.
20. "Defendant's Unopposed Motion for Leave to Submit Its Supplemental Brief in Support of Its Opposition to Motion for Class Certification," *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, May 25, 2018.
21. "Putative Class Representatives and Plaintiffs' Carol Newberry and Michael Newberry Notice of Expert Regarding Class Certification" *In the matter of Rayanne Regmund, et al. v. Talisman Energy USA, Inc.*, United States District Court for the Southern District of Texas, Houston Division, Case No. 4:16-CV-2960, August 14, 2018.